
Privacy Notice

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's tax and fee laws. We will use the information to determine whether you are paying the correct amount of tax or fees and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec. 405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or fees or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies. We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit or license, account start and closeout dates, and names of business owners or partners. When you sell a business, we may give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from the Internet at www.boe.ca.gov (look under "Forms & Publications") or order a copy from our Information Center: 800-400-7115.

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records. You may contact them by calling 916-445-6464 or writing to them at the addresses shown below:

Sales and Use Tax

State Board of Equalization
Deputy Director, Sales and Use Tax Department
MIC:43
450 N Street
Sacramento, CA 95814-4311

Property Taxes, Excise Taxes, Fuel Taxes, Environmental Fees, and Electronic Waste Recycling Fees

State Board of Equalization
Deputy Director, Property and Special Taxes
Department
MIC:63
450 N Street
Sacramento, CA 95814-4311

We must collect information in order to administer the state laws listed below.

Code sections are from the California Revenue and Taxation Code unless otherwise noted.

- Alcoholic Beverage Tax (sections 32001-32557)
- Ballast Water Management Fee (Marine Invasive Species) (sections 44000-44008, 55001-55381, Public Resources Code sections 71200-71271)
- California Tire Fee (sections 55001-55381, Public Resources Code sections 42860-42895)
- Childhood Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code section 105310)
- Cigarette and Tobacco Products Tax (sections 30001-30482, Health and Safety Code sections 104555-104558)
- Cigarette and Tobacco Products Licensing Act of 2003 (Business and Professions Code sections 22970-22995, Government Code section 15618.5, Penal Code section 830.11)
- Diesel Fuel Tax (sections 60001-60708)
- Electronic Waste Recycling Fee (sections 55001-55381, Health and Safety Code sections 25214.10-25214.10.2, Public Resources Code sections 42463-42485)
- Emergency Telephone Users Surcharge (sections 41001-41176)
- Energy Resources Surcharge (sections 40001-40216)
- Hazardous Substances Tax (sections 43001-43651, Health and Safety Code sections 25174-25174.11, 25205.1-25205.23)
- Integrated Waste Management Fee (sections 45001-45984, Public Resources Code sections 48000-48008)
- International Fuel Tax Agreement (sections 9401-9433)
- Motor Vehicle Fuel Tax, including Aircraft Jet Fuel Tax (sections 7301-8526)
- Natural Gas Surcharge (sections 55001-55381, Public Utilities Code sections 890-900)
- Occupational Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code sections 105190, 105195)
- Oil Spill Response, Prevention, and Administrative Fees (sections 46001-46751, Government Code sections 8670.40, 8670.48)

- Private Railroad Car Tax (sections 11201-11702)
- Publicly Owned Property (sections 1840-1841)
- Sales and Use Tax (sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6)
- State-Assessed Property (sections 721-868, 4876-4880, 5011-5014, 5148)
- Tax on Insurers (sections 12001-13170)
- Timber Yield Tax (sections 38101-38908)
- Underground Storage Tank Maintenance Fee (sections 50101-50162, Health and Safety Code sections 25299.10-25299.51)
- Use Fuel Tax (sections 8601-9355)
- Water Rights Fee (sections 55001-55381, Water Code sections 1525-1560)

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Departments of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission
- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Department of Child Support Services; Department of Consumer Affairs; State Controller's Office; Employment Development Department; Energy Commission; Department of Fish and Game; Department of Food and Agriculture; Forest Products Commission; Board of Forestry and Fire Protection; Franchise Tax Board; Department of Health Services; California Highway Patrol; Department of Housing and Community Development; Integrated Waste Management Board; State Lands Commission; Department of Motor Vehicles; California Public Utilities Commission; Department of Toxic Substances Control; State Water Resources Control Board
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments
- Any agency authorized to enforce local tobacco control ordinances